Chigwell Parish Council

Executive Financial Position Summary Report

Financial Position as at 05 October 2026
Prepared by: Responsible Financial Officer
For: Finance & Governance Committee / Council
Financial Year: 2026/27

1. Purpose of Report

The purpose of this report is to provide Council with an executive overview of the financial position at the end of **Quarter 2 of the 2026/27 financial year**, using the financial records updated to **05 October 2026**.

The report considers income and expenditure performance, service-level positions, cash holdings, General and Earmarked Reserves, and key areas requiring continued financial monitoring.

2. Executive Summary

At the end of Quarter 2, the Council remains in a **strong overall financial position**. The year-to-date Income and Expenditure report records total income of **£463,702.49**, expenditure of **£233,059.52**, and consequently a positive net position of **£230,642.97** as at 05 October 2026. FG081026Appendix9

The separate Q2 cash report records **£465,702.03 of money received** and **£267,639.87 of payments** to 30 September. The difference between these cash-flow figures and the accounting Income and Expenditure report reflects that the reports are prepared on different bases and cut-off dates; they should therefore not be directly compared as if they were identical measures. FG081026APPENDIX2

At 30 September, total bank and cash balances stood at **£653,510.79**, comprising **£315,141.18 in reserves** and **£338,369.61 attributed to the General Reserve/general balance in the Q2 summary.** FG081026APPENDIX2

Overall, the Council has good liquidity and substantial reserves. The principal focus for the remainder of 2026/27 will therefore be **budget delivery, control of identified overspends, protection of the General Reserve and delivery of approved Earmarked Reserve projects.**

3. Headline Financial Position

Indicator	Position
YTD Income	**£463,702.49**
YTD Expenditure	**£233,059.52**
YTD Net Position	**£230,642.97**
Bank & Cash at 30/09/26	**£653,510.79**
Reserves at 30/09/26	**£315,141.18**
General balance reported at 30/09/26	**£338,369.61**
Annual Precept 2026/27	**£325,416.00**

Indicator	Position
Precept received	**£325,416.00 – 100%**

Both instalments of the 2026/27 Precept have now been received, with **£162,708 received in Q1 and £162,708 in September**, giving the full annual Precept of **£325,416**. FG081026APPENDIX2

This significantly strengthens the Council's cash position at the half-year point, although the high cash balance should not be interpreted as an unrestricted surplus because a substantial proportion is represented by Earmarked Reserves and resources required to fund expenditure during the remainder of the financial year.

4. Income Performance

Income performance during the first six months is positive.

The Q2 cash report records **£465,702.03 received by 30 September 2026**. Significant receipts include the full annual Precept of **£325,416**, Cemetery receipts of **£82,842**, bank interest of **£11,755.06**, VAT recovered of **£14,611.18**, and other receipts/EMR income of **£18,214.88**. FG081026APPENDIX2

Bank interest performance is particularly positive. The annual budget within the Income and Expenditure report is **£8,000**, while actual interest recorded has already reached **£11,755.06** by the half-year point. This represents approximately **£3,755 above the full-year budget**, reflecting the benefit of the Council's treasury and investment arrangements.

5. Service Performance

Cemetery. The Cemetery remains a major operational income source. The detailed Income and Expenditure report shows income of **£87,620.00** against expenditure of **£86,475.44**, resulting in a small year-to-date operating surplus of **£1,144.56**. This represents a significant improvement compared with the historic annual deficits of **£103,159.38 in 2024/25** and **£81,618.96 in 2025/26** shown in the same report. The position nevertheless requires continued monitoring because the approved 2026/27 budget anticipates a substantial annual subsidy (precept).

Allotments. Income stands at **£2,696.66**, compared with expenditure of **£769.12**, producing a year-to-date surplus of **£1,927.54**. Income collection is therefore close to the annual income budget of £2,920.

Victory Hall. Income stands at **£18,013.75**, while expenditure is **£21,308.95**, producing a current deficit of **£3,295.20**. The full-year balanced budget anticipates a subsidy (precept) of approximately **£10,734.22**, meaning that continued monitoring of hall income, maintenance, utilities and staffing expenditure remains important.

Council Administration. Administration income totals **£355,372.08**, primarily reflecting receipt of the full Precept, together with investment income and other receipts. Expenditure stands at **£124,506.01**, giving a current net position of **£230,866.07**. This position will naturally reduce as expenditure continues through the second half of the financial year.

6. Budgetary Control and Emerging Pressures

Overall expenditure remains controlled; however, the detailed budget report identifies several individual budget lines requiring attention.

Notable pressures include **Cost Code 34:** Accounting Software Fees, where expenditure and commitments exceed the £4,000 annual budget, where corrective action or virement is necessary;

Cost Code 41: Microsoft Licence, where a remaining budget balance is £321.69; **Cost Code 37:** HR Professional Fees, where actual expenditure is £5,400 against a £7,200 annual budget, and the remaining budget balance is £1,800; Allotments operational budget, **Cost Code 49**: Water, where actual expenditure is £720.62 against £750.00 annual budget, and the remaining budget balance is £29.38, and certain operational Cemetery budgets (petrol).

The RFO and Clerk will continue to monitor these COSTS CODEs and, where necessary, present corrective action or virements to Council in accordance with Financial Regulations.

The existence of individual overspends does **not currently indicate an overall financial control issue**, but early identification at Q2 provides an opportunity to manage these pressures before year-end.

7. Reserves and Capital Programme

The detailed EMR schedule reports a **budgeted Earmarked Reserve programme of £338,148.65**, with **£23,007.47 spent**, leaving **£315,141.18** available at the reporting date. FG081026APPENDIX9

Significant remaining allocations include approximately:

Major EMR	Remaining
EFDC VH/CH Project	**£72,481.20**
Cemetery Refurbishment	**£53,444.45**
Habitat Restoration	**£50,000.00**
Sustainable Transport Fund	**£28,520.00**
Cemetery Projects	**£28,532.30**
Victory Hall Refurbishment	**£27,235.13**
Preservation of Chigwell Fund	**£21,178.00**
Assets Replacement & Maintenance	**£13,549.98**
Cemetery Roadway Remedial Works	**£10,000.00**

The reserve position therefore remains substantial, but these funds are predominantly **committed or designated for specific purposes and should not be treated as available to support routine revenue expenditure**.

8. Cash and Liquidity

The Council held **£653,510.79 in bank and cash balances at 30 September 2026**, compared with £557,057.61 at 30 June, £539,697.00 at 31 July and £511,271.99 at 31 August. The significant increase in September principally reflects receipt of the second £162,708 Precept instalment. FG081026APPENDIX2

The Council therefore has **strong short-term liquidity** and sufficient resources to meet foreseeable operational commitments.

The RFO will nevertheless continue active treasury management so that surplus operational cash is appropriately placed while retaining sufficient liquidity for payroll, suppliers and approved projects.

9. RFO Assessment

At the half-year point, the Council's financial position can be assessed as follows:

Area	RFO Assessment
Overall Financial Position	**Strong**
Cash/Liquidity	**Strong**
Income Collection	**Strong**
Budgetary Control	**Good – monitor identified pressures**
Cemetery Position	**Improved – continued monitoring required**
Victory Hall	**Monitor operating deficit**
Reserves	**Strong, but substantially earmarked**
Treasury/Interest Performance	**Strong**
Overall Financial Risk	**Low–Moderate**

The key consideration for Council is that the current **£230,642.97 positive net position is a half-year position rather than a projected year-end surplus**. Significant revenue expenditure and approved capital/EMR expenditure remain to be incurred during the second half of 2026/27.

10. Conclusion

The financial position as at **05 October 2026 is satisfactory and financially resilient**. Income collection is strong, the annual Precept has been received in full, cash liquidity is healthy, investment interest is performing above budget, and the Council continues to hold substantial reserves.

The principal priorities for Q3 and Q4 should be to maintain expenditure discipline, address individual budget pressures early, monitor the Cemetery and Victory Hall positions, progress approved EMR projects, and ensure that the Council's strong cash position is managed effectively without relying on earmarked funds to support recurring expenditure.

11. Recommendation to Council

Council is recommended to:

1. **NOTE** the financial position as at **05 October 2026**, including year-to-date income of **£463,702.49**, expenditure of **£233,059.52** and a net position of **£230,642.97**.
2. **NOTE** the bank and cash balance of **£653,510.79** at 30 September 2026 and the reported reserve balance of **£315,141.18**.
3. **NOTE** that the full **£325,416 Precept for 2026/27 has been received**. FG081026APPENDIX2

4. **NOTE** the positive performance of investment income and the improved Cemetery operating position.

5. **NOTE** the identified individual budget pressures and require continued monitoring by the RFO and Clerk.

6. **NOTE** that the current positive net position represents an interim Q2 position and should **not be regarded as an available year-end surplus**.

7. **CONTINUE** quarterly monitoring of income, expenditure, reserves, investments and delivery of approved Earmarked Reserve projects throughout the remainder of 2026/27.

Chigwell Parish Council – SUMMARY REPORT FG MEETING 08 10 2026

MONEY IN	Q1 FY26/27 30/6/26 Total	FY 2026/27 July	FY2026/27 August	FY2026/27 September	Q2 FY26/27 As at the 30th of September 2026
Money in	£242,416.27	£23,009.33	£18,553.57	£181,722.86	£465,702.03
-Cemetery	57,752	5,655.00	14,545.00	4,890	£82,842
-Cemetery Digging in advance	900				£900.00
-Cemetery Receipts awaiting invoices	90.00	95.00	(160.00)	(25.00)	0.00
-VH Regular hirers	180	30.00	(30.00)	(90.00)	£90.00
-VH Casual hirers	5,291.25	1,302.50	135.00	2,462.50	£9,191.25
-VH Key & Damage Deposit	400		(200.00)	200	£400.00
-Allotments	2,221.66	40.00	35.00		£2,296.66
Allotments key deposit	40	10.00	10.00		£60.00
-Other Receipts (EMR)	2,019.92	9,520.00	435.59	6,239.37	£18,214.88
Other receipts: £4,064.84					
EMR: £14,150.04					
Bank Interest	2,096.52	627.58	3,782.98	5,247.98	£11,755.06
½ Precept 26/27	162,708			162,708	£325,416
Reg Hirer Credit Sale INV	(£165)			90.00	(75.00)
VAT Claim	8,881.92	5,729.25		0.01	£14,611.18
PAYMENTS	£140,807.29	£40,369.95	£46,978.58	£39,484.05	£267,639.87
Creditors/Suppliers	£140,807.29	£40,369.95	£46,978.58	£39,484.05	
Grants approved & paid	0.00	£0.00	£0.00	£0.00	£0.00
	30.06.2026	31.07.2026	31.08.2026	30.09.2026	30.09.2026
Total Banks and CASH	£557,057.61	£539,697.00	£511,271.99	£653,510.79	£653,510.79
RESERVES in total	304,048.96	£312,637.65	£311,790.87	£315,141.18	£315,141.18
General Reserve in total	253,008.65	£227,059.35	£199,481.12	£338,369.61	£338,369.61

Prepared by RFO 05 10 2026 for FG _ 08 10 2026

Chigwell Parish Council

Summary of Income & Expenditure 2026-2027

YTD All Cost Centres and Codes (Between 01/04/2026 - 05/10/2026)

A. C - Cemetery Income

Code	Title	2024/25	2025/26	Budget 26/27	Actual 2026/27	Variance
80	Memorials Lawn/CR/Traditional Fees PURCHASE	7,770.00	4,365.00	**8,000.00**	1,770.00	1,770.00
81	Digging & Reopening Graves Lawn/CR/Tradit/Caskets	45,245.00	46,995.00	**82,975.00**	31,590.00	31,590.00
82	Grave Spaces PURCHASE Lawn/CR/Tradit/Public Graves	71,485.00	25,715.00	**22,975.00**	35,565.00	35,565.00
83	Dedications Garden of Remembrance		4,030.00			0.00
84	Memorial Bench Fees		5,600.00	**14,000.00**		0.00
85	Transfer - Exclusive Right of Burial	1,040.00	1,530.00	**1,500.00**	1,000.00	1,000.00
86	Copy of Deed of Grant/Replacement copy			**50.00**	75.00	75.00
165	Renewal/ extension Garden of Remembrance	905.00	5,960.00	**1,000.00**	1,750.00	1,750.00
167	Renewal/Extension Cremated remains CR Sections	445.00	3,790.00	**13,000.00**	2,525.00	2,525.00
215	Memorials Lawn/CR/Traditional Subsequent WORK		1,800.00	**1,500.00**	1,045.00	1,045.00
216	Renewal/extension FULL KERB Section		580.00			0.00
217	Memorial plaque Garden of Remembrance		250.00	**1,000.00**	750.00	750.00
218	Purchase grave in reserve		10,640.00		11,550.00	11,550.00
	SUB TOTAL	**126,890.00**	**111,255.00**	**146,000.00**	**87,620.00**	**87,620.00**

A. C - Cemetery Cost

Code	Title		2024/25	2025/26	Budgeted 2026/27	Actual 26/27 up to 05/10/26	Committed up to 05/10/26	Variance
77	Capital Repayments		**4,570.14**	**4,815.31**	**4,765.04**	2484.12		**2,280.92**
78	Interest Payments		**3,132.44**	**2,887.27**	**2,937.54**	1367.17		**1,570.37**
90	C&OS Training		**2,140.00**	**1,164.00**	**3,000.00**			**3,000.00**
91	C&OS Travel Expenses		**340.20**	**187.65**	**500.00**			**500.00**
88	C&OS Salaries, PAYE&NI		**108,390.28**	**90,270.28**	**104,800.72**	45,848.06	2,261.11	**56,691.55**
89	C&OS Superannuation		**24,247.93**	**20,228.49**	**17,982.12**	8,111.71	1,248.90	**8,621.51**
222	Apprentices Cost under 25	**Budget £14566.15 FC018/26 (£5,000)**			**9,566.15**			**9,566.15**

96	C&OS Cleaning Materials			143.63	107.93	200.00	35.65		164.35
97	C&OS Property Maint.			14,872.97	6,372.67	6,000.00	2,302.39	1,224.00	2,473.61
98	C&OS Security			2,421.76	1,408.32	1,500.00	510.00	160.00	830.00
100	C&OS General Expenses			3,864.11	5,570.68	2,000.00	1,509.27	267.54	223.19
101	C&OS Rent & Rates			2,095.80	2,095.80	2,200.59	1,102.59	183.00	915.00
92	C&OS Printing/Stationery			377.71	423.09	500.00	191.51	35.28	273.21
94	C&OS Mobiles Comms			1,610.27	1,292.43	1,600.00	340.62	68.62	1,190.76
102	C&OS Electricity			4,124.34	5,351.74	3,000.00	1,761.15		1,238.85
103	C&OS Water			182.50	134.65	250.00	69.62		180.38
104	C&OS Waste Disposal			3,538.30	3,743.04	4,000.00	1,661.40	711.90	1,626.70
95	C&OS Protective Equip.			141.38					0.00
107	C&OS Equip. Rental			2,518.50		1,500.00	520.00		980.00
108	C&OS Equip. Maintenance			8,655.19	3,490.57	7,600.00	381.08		7,218.92
109	C&OS Equip. Purchase			19,317.82	17,500.39	2,500.00	158.32		2,341.68
118	C&OS Gas Oil			2,008.82	761.57	1,000.00	112.60	386.39	501.01
213	Electric Vehicle maintenance		including Hire VAN	5,113.05	1,658.82	5,580.27	3306.68	70.16	2,203.43
139	C Grounds Maintenance			2,108.63	1,696.49	2,500.00		316.00	2,184.00
140	C Tree Maintenance			410.00		750.00			750.00
141	C Tree Purchase								0.00
142	C Bench/Plaque purchase	84	Cost of Sales		2,127.40	2,000.00			2,000.00
143	C-Grave inspection								0.00
144	C-Grave/Facilities maint/inspection/ maintenance		144;146	1,355.31	1,674.62	3,300.00	1052.60	646.00	1,601.40
146	C-Construction material								0.00
147	C-Planting			34.90	518.33	500.00			500.00
148	C-Sub contractors		Budget £2,500 FC018/26 add £5,000	11,898.40	17,350.00	7,500.00	4,120.00		3,380.00
149	C-Cycle/footpath maintenance			435.00	42.42	1,000.00			1,000.00
223	C - Contingency Cost under emergency spend					5,000.00	1,950.00		3,050.00
	SUB TOTAL			230,049.38	192,873.96	205,532.43	78,896.54	7,578.90	119,056.99

Cemetery net position

		Net 24/25	Net 25/26	Income 26/27	Expenditure 26/27	Net 26/27	*Balanced Budget 26/27*	*Precept 26/27*	*Monitoring by RFO & Clerk*
A	SubTotal	-103,159.38	-81,618.96	87,620.00	86,475.44	1,144.56	*-59,532.43*	*£59,532.43*	*£0.00*

A. D - Allotments Income

Code	Title	2024/25	2025/26	2026/27	Actual 26/27	Variance
46	Allotments income					
168	CPC Limes Farm Rent	1,026.45	1,370.00	1,440.00	1,380.00	60.00
183	CPC Gravel Lane Allotments	1,286.24	1,221.67	1,480.00	1,316.66	163.34
	SUB TOTAL	2,312.69	2,591.67	2,920.00	2,696.66	223.34

J. Allotments Cost

+/- Under/over spend

Code	Title	2024/25	2025/26	Budgeted 26/27	Actual 2026/27	Committed 26/27	Variance
47	Allotments Notice, Inform boxes Maintenance	1,084.25					0.00
48	Allotments security						0.00
49	Allotments Water	392.30	608.69	750.00	720.62		29.38
50	Allotments Waste Disposal		1,091.03	710.00			710.00
51	Allotments - Other Expenditure	144.84	403.00				0.00
52	Allotments - General Maintenance			1,460.00	48.50		1,411.50
	SUB TOTAL	1,621.39	2,102.72	2,920.00	769.12	0.00	2,150.88

Allotments net position

		Net 24/25	Net 25/26	Income 26/27	Expenditure 26/27	Net 26/27	Balanced Budget 26/27
B	Sub Total	691.30	488.95	2,696.66	769.12	1,927.54	0.00

A. E - Hire of Parish Hall Income

Code	Title	24/25	25/26	udgeted 26/27	Actual 26/27	Variance
60	VH Income - regular	6,730.00	14,545.00	17,500.00	6,590.00	10,910.00
61	VH Income - casual	10,333.75	7,670.00	23,500.00	10,948.75	12,551.25
163	Community Hall - INCOME					0.00
166	VH Income - Recovery damage				475.00	
	Precept					
	SUB TOTAL	17,063.75	22,215.00	41,000.00	18,013.75	23,461.25

L - Parish Victory Hall Cost

Code	Title	24/25	25/26	Budgeted 26/27	Actual 26/27	Committed 26/27	Variance
63	VH Maintenance	23,651.43	10,992.75	7,500.00	7,186.70	169.00	144.30
67	VH Rent & Rates	6,487.00	6,487.00	4,606.00	2,302.00	384.00	1,920.00
69	VH waste disposal	1,154.46	932.90	1,424.00	527.76	87.96	808.28
172	VH-Water	1,815.33	1,230.46	700.00	219.59		480.41
173	VH-Heating	5,147.97	3,943.97	2,500.00	566.31		1,933.69
179	VH/Club Cleaning materials/services	578.98	804.86	600.00	160.07	11.88	428.05
190	VH - Electricity charges	8,120.32	6,048.64	8,000.00	2,780.44	45.71	5,173.85
197	VH INVENTORIES	398.02					0.00
224	Contingency Cost under emergency			5,000.00			5,000.00
62	VH Salaries, PAYE & NI	10,708.15	8,545.10	20,429.99	6,529.54		13,900.45
214	VH-Superannuation	0.00	308.61	974.23	337.99		636.24
							0.00
	SUB TOTAL	58,061.66	39,294.29	51,734.22	20,610.40	698.55	30,425.27

Victory Hall net position

		Net 24/25	Net 25/26	Income 26/27	Expenditure 26/27	Net 26/27
C	SubTotal	-40,997.91	-17,079.29	18,013.75	21,308.95	-3,295.20

Balanced Budget 26/27	*Precept 26/27*	*Monitoring by RFO&Clerk*
-10,734.22	*£10,734.22*	*£7,439.02*

Council ADMINISTRATION

Code	Title	24/25	25/26	Income Budgeted 26/27	Actual	Variance	
1	**Precept £325,416**	**312,900.00**	**325,416.00**		325,416.00		
2	Bank Interest	**4,097.18**	**9,145.02**	**8,000.00**	11,755.06		Transfer to EMR
3	Photocopy/fax income	**6.90**	**5.60**	**10.00**			
87	Telecomms Mast income	**4,908.49**	**3,589.84**	**3,589.84**	3,589.84		Transfer to EMR
164	VAT refunded	**46,695.54**	**35,102.35**		14,611.18		
	SUB TOTAL	**368,608.11**	**373,258.81**	**11,599.84**	**355,372.08**	**0.00**	

Council ADMINISTRATION COST

Code	Title		24/25	25/26	Budgeted 26/27	Actual YTD 26/27	Committed	+/- Under/over spend
8	A-Travel expenses		886.59	97.53	**500.00**	64.05	48.67	**387.28**
130	A-Training/Courses		5,865.30	1,442.12	**7,000.00**	1,342.75	728.00	**4,929.25**
5	Salaries, PAYE & NI - Admin		81,154.28	92,275.65	**145,312.89**	63,934.57		**81,378.32**
6	A-Superannuation		15,720.56	14,834.61	**15,250.29**	7,793.25		**7,457.04**
11	Premises Rates		10,603.75	10,603.75	**11,381.50**	5,693.50	948.00	**4,740.00**
12	Gas		1,167.00	1,218.85	**1,200.00**	241.23		**958.77**
13	Electricity		1,821.23	1,961.07	**2,000.00**	873.25		**1,126.75**
14	Water		163.37	247.74	**240.00**	139.22		**100.78**
15	Waste Disposal		2,219.04	2,637.90	**1,362.00**	1,066.88	125.24	**169.88**
16	Property Maintenance		8,136.08	5,366.76	**6,000.00**	2,129.62	210.70	**3,659.68**
17	Cleaning materials/services		54.18	151.37				**0.00**
26	Security Alarm system maintenance		1,848.80	350.00	**1,500.00**	751.00		**749.00**
18	Printing & Stationery		1,041.27	993.93	**1,000.00**	542.85	28.48	**428.67**
19	Postage		700.91	906.68	**800.00**	519.50		**280.50**
20	Photocopying costs		3,495.59	2,025.39	**1,300.00**	269.90		**1,030.10**
21	Telephone & Broadband		4,934.03	5,887.34	**4,900.00**	3,088.52	449.38	**1,362.10**
22	Mobile comms		1,373.12	1,252.29	**1,200.00**	607.41	109.61	**482.98**
23	IT		1,780.00	3,315.00	**3,000.00**	1,500.00	250.00	**1,250.00**
24	IT Equipment Maintenance	24;25	1,407.92	927.33	**700.00**			**700.00**
41	Licences		2,734.62	2,404.84	**2,000.00**	1,401.62	276.69	**321.69**
27	Website Costs		440.00	515.00	**500.00**	287.50	62.50	**150.00**
195	Notice Boards Maintenance		2,919.00		**500.00**	16.65		**483.35**
28	Social Media							**0.00**
29	Parish Magazine							**0.00**
30	Leaflets							**0.00**
31	CPC Audits (Internal/External)	31;32;33	2,023.80	5,765.90	**4,500.00**	272.10	1,365.00	**2,862.90**
32	External Audit							**0.00**

33	Internal Control							0.00
34	Accounting Software fees		3,662.60	3,641.79	4,000.00	3,937.64	280.78	-218.42
37	HR Professional Fees		14,570.14	11,314.00	7,200.00	5,400.00		1,800.00
225	H&S Subscription				2,000.00			2,000.00
36	Insurance		9,394.76	10,204.10	11,497.91	10,999.80		498.11
38	Bank charges		303.85	316.06	800.00	218.43	27.95	553.62
39	General Expenses		1,886.06	2,502.47	1,900.00	1,782.63		117.37
42	Annual Subscriptions		2,576.67	3,422.57	3,000.00	2,241.62	52.00	706.38
58	Advertising/recruitment		6,156.41	2,194.31	7,000.00			7,000.00
59	Elections		11,037.93	7,048.80	8,000.00			8,000.00
120	Locum/Temp staff cost		16,374.77					
161	Staff Welfare		160.09	335.08	1,500.00	334.54	210.00	955.46
177	HMRC/Other charges		1,227.01					0.00
178	Pension Admin Charge	26/27-N/A	758.22	486.05	1,000.00			1,000.00
226	Contingency cost under emergency spend				5,000.00		1,382.50	3,617.50
138	HW Bus stop/Defib maintenance				500.00			500.00
110	OS Grounds/Litter bins Maintenance	110;111;122	3,974.86	474.01	2,700.00	46.79	148.33	2,504.88
133	Speedwatch Maintenance			320.00	500.00	115.56		384.44
113	OS Playground Inspections		-319.20	79.80	750.00	79.80		670.20
114	OS Playground Equipment Maintenance		4,481.29	79.73	5,000.00			5,000.00
57	Street furniture		304.99					
115	OS Fitness equip maintenance Chigwell Row				1,500.00			1,500.00
116	*OS Tree Maintenance*				10,000.00			10,000.00
181	OS QE Meadows				500.00			500.00
184	OS Grove Meadows		600.00		500.00	110.00		390.00
198	OS Flagpole maintenance		375.00		500.00			500.00
	Sub Total		**230,015.89**	**197,599.82**	**287,494.59**	**117,802.18**	**6,703.83**	**162,988.58**

Council Administration nett position

		Nett 24/25	Nett 25/26	Income	Expenditure	Net	Budgeted 26/27	General Reserve	Precept 26/27	Monitoring by RFO&Clerk
D	**Sub Total**	**138,592.22**	**175,658.99**	**355,372.08**	**124,506.01**	**230,866.07**	*-275,894.75*	*£20,745.40*	*£255,149.35*	*£0.00*

7	*Cllrs Training/Courses*	3,395.00	240.00	*Variable*	4,000.00	84.00	3,916.00
9	*Chair's Allowance*	500.00	400.00	*Variable*	550.00		550.00
10	*Member's Allowance*	700.00	600.00	*Variable*	1,100.00		1,100.00
196	*Cllrs training mileage*	161.10	35.53	*Variable*	500.00		500.00
43	*Professional Fees*	*14,000.00*		*Variable*	5,000.00		5,000.00
135	*HW Vehicle activated signs*		*2,589.99*	*variable*	5,000.00		5,000.00
73	*Other grants/Community grants*	6,227.83		*Variable*	10,000.00		10,000.00
112	*OS Bench/Tree purchase*			*Variable*	2,000.00		2,000.00
117	*OS Festive Lighting*	13,355.84	1,562.50	*Variable*	3,000.00		3,000.00
155	CCA - Carbon Audit			*Variable*	2,500.00		2,500.00

156	CCA - Remediation budget			Variable			2,000.00			2,000.00			
157	CCA - Air quality assessment			Variable			2,500.00			2,500.00			
158	CCA - Re-wilding			Variable									
169	*WARM SPACE PROJECT*			Variable									
170	*Christmas Event project; other eve*	561.64	521.60	Variable			500.00			500.00			
186	*Social Spaces project*	208.93		Variable									
187	*Play in the park sesions*	1,290.00	330.00	Variable			1,750.00		1,376.00	374.00			
200	*Volunteers community action*	53.80		Variable			250.00			250.00			
205	*Tree work -Tender*	32,105.00											
206	*Legal Consultancy*	40,000.00											
227	*Contingency Projects cost*						3,604.35			3,604.35	General Reserve	Precept 26/27	
E	**Sub Total**	Council/Committee projects net position					**44,254.35**	**84.00**	**1,376.00**	**42,794.35**	£44,254.35		0.00

Council/Committee projects net position

TOTAL COUNCIL NETT POSITION			
	Income	Expenditure	Net
A+B+C+D+E	£463,702.49	233,059.52	£230,642.97

Z.E. - EMR CPC PROJECTS

05.10.2026

Code	Title										EMR				
										31.03.2026	Budgeted EMR	Actual	Committed	Remainder EMR	
204	EMR CAPITAL EVehicle Renualt Kangoo													0.00	
208	EMR Cemetery Refurb										53,444.45			53,444.45	
209	EMR - VH Refurb			FC277/25						22,919.80	28,435.13	1,200.00		27,235.13	Tender up to £100k
210	EMR - Preservation of Chigwell Fund										35,000.00	13,822.00		21,178.00	
211	EMR - Habitat restoration										50,000.00			50,000.00	
212	EME - Cemetery projects (Composting, Columbarium)			FC277/25						28,532.30	28,532.30			28,532.30	
220	EFDC VH/CH Project (tender)			FC277/25						72,481.20	72,481.20			72,481.20	Tender up to £100k
222	Capital Receipts Reserve			FC277/25						19,000.00	0.00			0.00	Transfer to EMR 236
236	Sustainable Transport Fund			FC039/26							28,520.00			28,520.00	
235	Assets Replacement & Maintenance			FC040/26							13,549.98			13,549.98	Transfer from Interes&Other Income
237	Fund for reinvestment in the community purposes										385.59			385.59	
230	EMR Corporate Branding										2,000.00	1,811.11		188.89	
231	EMR VH Fire Escape Pathway Remedial works			FC277/25							6,000.00	5,791.44		208.56	
232	EMR H&S Compliance works			FC277/25							2,000.00	132.20		1,867.80	

233	EMR Cemetery Memorials Safety Plan		FC277/25						7,000.00	184.66		6,815.34
238	Castle Water fund GSS Transaction								800.00	66.06		733.94
234	EMR Cemetery Roadway remedial works								10,000.00			10,000.00

SUB TOTAL	123,933.30	338,148.65	23,007.47	0.00	315,141.18

Actual Committed

3,150.00 LF project EMR 210